

## Article - Local Government

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§20–116.

(a) The tax collector shall:

(1) investigate each claim for a refund; and

(2) at the request of the claimant, conduct a hearing before a final determination on the claim.

(b) (1) A claim for a refund may not be allowed unless the chief fiscal officer approves the claim.

(2) A claim for refund may not be approved unless all other taxes, fees, and charges due to the State, a county, or a municipality by the person entitled to the refund have been paid.

(c) The tax collector shall give the claimant written notice of:

(1) the final determination of the claim for refund; and

(2) any delay in the payment of an allowed claim.

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